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February 13, 2015

VIA ELECTRONIC MAIL

Sharon E. Kivowitz, Esq.
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Office of Regional Counsel, Region 2
U.S. Environmental Protection Agency
290 Broadway, 17th Floor
New York, New York 10007-1866

Ms. Jennifer L. LaPoma
Remedial Project Manager
Western New York Remediation Section
U.S. Environmental Protection Agency
290 Broadway, 17th Floor
New York, New York 10007-1866

Re: *New Cassel/Hicksville Groundwater Contamination Superfund Site
Proposed Plan*

Dear Ms. Kivowitz and Ms. LaPoma:

Barouh Eaton Allen Corp. ("BEA") is one of the NCIA Western Plume parties. The site it owns is the farthest from the OU-1 area, and the contamination associated with its site is not significant (the DEC issued a No Action ROD for this site). It is not an operating company, and is in liquidation. Nevertheless, BEA is willing to continue good faith negotiation of a voluntary Administrative Settlement and Order on Consent for the completion of a pre-design investigation and remedial design for OU-1, and for a remedial investigation and feasibility study of OU-3 (as limited in accordance with our discussion on February 4).

BEA's participation in these investigation and design activities is necessarily dependent on meaningful participation of PRPs from all plume groups, including the upgradient parties and others who have not yet been brought to the table, and final settlement with the State of New York. As BEA's ability to pay is limited, and the contribution of its site to contamination in OU-1 is minimal, if it exists at all, BEA's ultimate decision to go forward will depend on the scope of work for which it is responsible and the degree of participation by others who can contribute substantially to the cost of the required work.

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With these caveats, BEA will continue to participate in the settlement process.

Very truly yours,

BOND, SCHOENECK & KING, PLLC

A handwritten signature in cursive script, appearing to read "Thomas R. Smith".

Thomas R. Smith

TRS/nlc

cc: Suzanne M. Avena, Esq.
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